vernment of Pondicherry, since 23-7-1988, any further proceedings does not arise.

(d) and (e) Do not arise.

Sales Tax on Cars in Delhi

3772. DR. G. VIJAYA MOHAN, REDDY : Will the Minister of HOME AFFAIRS be pleased to state :

(a) whether the Sales tax imposed on cars in Delhi is 12 per cent whereas it is 6 per cent in Chandigarh ;

(b) whether it is a fact that leading automobile dealers of Delhi channelise their sales through branches at Chandigarh saving 6 per cent sales tax, which comes to around Rs. 4,000 on each car so sold, thereby defrauding Government ;

(c) whether Government, in order to mobilise their revenue resources purpose to plug the loopholes ; and

(d) if so, when and if not, the reasons therefor ?

THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS : (SHRI SANTOSH MOHAN DEV) : (a) Rate of Sales Tax on Motor Vehicles excepting fuel efficient motor cars of engine capacity below 1000 c.c. is 10% in the Union Territory of Delhi. However rate of Sales Tax on fuel efficient motor cars of engine capacity below 1000 c.c. is 6%. Rate of Sales Tax on motor cars in the Union Territory of Chandigarh is 4%.

(b) Since sales in such cases are effected by the dealers in their own State/Union territories, where rates of sales tax may be lower, their transaction can not be checked by the Delhi Administration. The amount involved depends on the actual cost of the Motor Vehicle and rate of tax.

(c) and (d) Sales Tax being a state subject is enforced by the States/Union Territories independently. Rates of sales tax as such vary from state to state and it is not possible to bring parity in the rates of sales tax.

Raid by the Income Tax Department on Cloth Merchant in Ahmedabad

3773. SHRI JERLIE E. TARIANG : Will the Minister of FINANCE be pleased to refer to the answer to Unstarred Question 2454 given in the Rajya Sabha on the 21st August, 1984 regarding raid by the Income Tax Department on cloth merchants in Ahmedabad and state :

(a) what are the details of the criminal complaints complaintwise filed against Shri Ramesh Kumar Agarwal of M/s. Ramavtar Ramesh Kumar which were pending disposal at Gujarat High Court ;

(b) whether the said complaints have since been disposed of if so, the details of the outcome thereof; if not, what is the present position thereof complaintwise and what steps Government proposes for their expeditious disposal ;

(c) what is the present position of the property provisionally attached to protect revenue ; and

(d) what are the details of the cases transferred to Central Charges for coordinated investigations casewise and the present position thereof ?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA) : (a) and (b) In the miscellaneous application No. 319 of 82 filed by the Income-tax Department before the Gujarat High Court the department requested that criminal complaint No. 1862/81 filed by the Police in the court of the 4th Metropolitan Magistrate be transferred to the court of Chief Metropolitan Magistrate where the Income-tax Department had filed a criminal complaint for offence u/s. 275A of the Income-tax Act and u/s. 188 and 380 of the I.P.C. in the criminal miscellaneous application No. 145/82 filed in the Gujarat High Court, Shri Kantilal G. Nagar and Shri Ramesh Kumar Aggarwal